

Elmhurst, N.Y. August 6, 1977.

Following your advice, I am sending hereby a draft of the proposed letter to the authorities mentioned by you. There is so much to write about, that I could not limit myself to an one-sheet regular size letter, I used a legal size sheet.

As you know, the main point of the dispute is whether my "true home" and "domicile" during 1962 - 1974 was Washington or New York, one of the arguments being the ridiculous point of a bathroom exclusively for myself. (See "Transcript of Hearing... PP 31-32, Enclosure # 6 to the reference letter in my letter to the Inspector General.)

Another point is that I have been for more than 30 days per year in New York. This is true, but does not constitute a reason to declare my "true home" being in New York. The federal tax authorities know the facts about this case, but have never contested my assertion that Washington, D.C. was my "domicile, true- and taxhome", although I drew their attention to the case by writing them in 1973 (enclosure # 8 to - see above). But New York tax authorities capriciously decided for me that my "true home" was New York!

There are many misstatements and errors in the "Findings of Facts" and "Conclusions of Law" of the N.Y. State Tax Commission's decision of March 5, 1973. I have mentioned those discrepancies point by point in my "Findings..." (enclosure # 4 to - see above). It would have been a "clean case" in a Court, but - as you know, I had no means to pursue this costly way. Now, all the later claims for taxes are based on this decision, despite the fact that I have officially protested against this in my "Petition for redetermination..." filed with the N.Y. State Tax Commission on May 3, 1974, point 4 (you have a copy of it).

Since I asked for extension of time to file a new "Petition for redetermination..." against the last claim for taxes for 1973 and 1974, should I now send one ~~copy~~ of the drafted letter to the Commissioner of the N.Y. State Tax Commission also? And should I file the new petition now, simultaneously with the drafted letter, or is it too early for this?

I have been in contact with the American Army since the time when Estonia was still a free country. I am attaching here a copy of a report by the American Military Attache G.B. Guenther, Major G.S., as an evidence of this fact. I found this document in the National Archives when doing research work there. What do you think, does it make sense to add copies of this document to the letters being sent out?

My wife and myself are tortured and exhausted by this struggle. We have been through very hard periods of time, like the communist putch in Estonia in 1924 and two flights from communists, in 1940 and 1944. We were glad that we after long troubles landed in this free country, the United States, where we thought to find understanding, justice and peace of mind. But now we are close to desperation...

My wife has suggested long ago that a letter should be sent to the President of the United States, to show him which intricate laws are used to get double taxes out of people who have no means to go to court against tax authorities of some states. What do you suggest, either to send or not?

Thank you very much for your help!

Aleks Kurgel
Aleks Kurgel.

P.S. I am sorry you could not reach me on phone earlier. You could have better results if calling early in the morning, around 8 o'clock or late in the evening, after 9 o'clock. We are often in the garden during the daytime and do not hear the telephone there. Even if indoors, and in the single room which is airconditioned, it is possible that the noise of the airconditioning covers the ringing of the phone.

ALEKS KURGEL
4605 98 STREET
ELMHURST, NY. 11373

DECLASSIFIED AND RELEASED BY
CENTRAL INTELLIGENCE AGENCY
SOURCE METHOD EXEMPTION 3828
NAZI WAR CRIMES DISCLOSURE ACT
DATE 2006

*Repared
9-12-77*

Your help is being requested because I am unable to cope with this problem any longer, I do not have sufficient income to hire a battery of lawyers to fight my case. Technically I suppose the State of New York is correct, however the law must be able to consider the human side and the fact that I did what I believed would be correct. Now I am caught by two taxing jurisdictions, New York and the District of Columbia, both claiming that I am their resident. New York claims that I am their resident even though I never lived there for 22 years except ~~in~~ when visiting my wife and family. Not only do they ask me to pay taxes but they assess interest and penalties in addition.

In 1951, when I was living as a refugee in West Germany, the U.S. Government engaged me, a former commissioned officer of the Estonian Army, for work which had to be done in West Germany. At that time one of my sons was already in the United States attending Clemson College in South Carolina. I wanted my family in the United States so my wife and other son came to the U. S. in January 1952, settling in an Estonian community in New York City. ~~For a short time in Germany~~ where I knew she would ~~be able to work~~ provided assistance if it should become necessary. I remained in Germany to continue working for the U.S. Government.

In February 1953 the location of this job was shifted from Germany to Washington, D. C. and I had to relocate there. My employer suggested that my family remain in New York because I would be ~~traveling~~ training and traveling for an extended period of time. It was not until sometime later that my family could join me, but by that time my wife had a decent job and ^{because we were poor} it made more sense, ~~for a short time in Germany~~ money wise, for us to remain separated for ² some time. As it turned out the separation lasted for the full time I worked in Washington, and lived in a ~~single furnished room~~ single furnished room. ¹ ~~During that time~~

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CENTRAL INTELLIGENCE AGENCY
SOURCE METHOD EXEMPTION 3B2B
NAZI WAR CRIMES DISCLOSURE ACT
DATE 2006

Aleks Kurgvel
4605, 90 St., Elmhurst, N.Y. 11375

DRAFT

Date

To

Subject: Request for help in income tax dispute with the State of New York.

Reference: Tax appeal No O 0019321.

Sir,

In 1951, when I was living as a refugee in West Germany, the U.S. Government engaged me, a former commissioned officer of the Estonian Army, for a job which had to be done in West Germany. At that time one of my sons was already in the United States attending Clemson College in South Carolina. My wife and the second son immigrated to the United States in January, 1952 and settled in New York, N.Y. I remained in Germany due to my above-mentioned job.

In February 1953 the location of this job was shifted from Germany to Washington, D.C. and I had to relocate there. My family remained in New York. It was essential for my job that the family ^{be with me} join me in Washington for some years.

We were poor, we had both to work in order to support our sons through the schools. We worked hard and lived very thriftily: I in Washington for over 22 years in one furnished room, my wife and one son in New York, in a very small one-bedroom apartment, and later, since 1963, in a two-room apartment.

We followed the laws of the land as well as we knew how to. We paid the federal taxes and the state taxes. The latter I paid in Washington, D.C., as these were deducted from my salary, and my wife in New York, indicating in her tax returns that I, her husband, was living, working and paying taxes in D.C.. We had no difficulties with the authorities.

This hard but harmonious life continued for 13 years. Then in 1966, the State of New York started to demand taxes from my income earned in D.C. The charges reached back to 1952, being based on a very complicated technical interrelation between the State of New York and the District of Columbia, which was interpreted differently by both sides, both claiming taxes from me.

I could not understand the moral of this double taxation. However, to keep my peace of mind, I paid to the N.Y. authorities, under protest, the difference between the D.C. and the N.Y. taxes as requested by the N.Y. authorities. But then, New York authorities found that I must pay the taxes in full, together with interests and a fine. I could not afford to charge a battery of lawyers to fight the case and I therefore paid the requested amount, again under protest, because I found it an utterly unjust request. Followed new requests for taxes for later years, up to 1974 when I was retired at the age of 70.

All this has cost me, besides the taxes which I paid regularly to Washington, D.C., unrecoverable costs of more than \$ 4,000. Additional charges up to approximately \$ 8,000 are still pending. This financial burden (which is very large in view of my conservative income and consequently meager savings), and the mental anguish caused by this struggle, which has lasted and tormented me over eleven years, threatens to ruin me and become a burden to society.

In this desperate situation I am asking for your kind help, especially to the effect that the tax authorities of the State of New York consider the humane side of this case, drop the charges against me and return the amount which I have paid in escrow. It might be necessary to use intricate technicalities, and a lot of expensive time of the tax authorities, when dealing with clever opportunists, - when millions of dollars are involved. But not in this case of a small and pauper employee, who has served the Government honestly for over 23 years, who has done what is expected of an ordinary citizen. Especially since this former government employee, who arrived to the U.S. apart from his family, with nothing more than the clothes on his back (just like his family), who worked hard to obtain higher education for his sons, who never incurred a debt or asked for outside help, now turns to you for your assistance in settling the above matter.

Respectfully,

Aleks Kurgvel.

See
attached